

CHAPTER 242 MORTGAGE LOAN EXEMPTION

REPEALED. L 1988, c 87, §2.

This is an unofficial compilation of the Hawaii Revised Statutes.

CHAPTER 243 FUEL TAX LAW

Section

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Cross Reference

[Tax Information Release No. 97-4, "Application of the Business Entity Classification Rules Under the 'Check-the-box' Regulations to the Hawaii Income Tax and Other Taxes"](#)

§243-1 Definitions. Whenever used in this chapter:

“Alternative fuel” means methanol, denatured ethanol, and other alcohols; mixtures containing eighty-five per cent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing twenty per cent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield substantial energy security benefits or substantial environmental benefits.

“Aviation fuel” means all liquid substances of whatever chemical composition usable for the propulsion of airplanes.

“Barrel” means forty-two United States gallons of crude oil or petroleum product.

“Crude oil” means petroleum in an unrefined state or natural state, including condensates and natural gasoline.

“Director” means the director of finance of the State.

“Distributor” means: